



## PLANNING

### PLANNING & BUDGET MANAGEMENT

At the Outset, you may like to know what are you going to achieve in this section



#### Objectives

After reading the material and performing the activities, you will be able to

1. Prepare budget proposals for various activities like Training program. Extension activities action research and publication works.
2. Make entries in relevant registers and maintain those records related to these activities.
3. Scrutinise expenditures against norms and maintain vouchers, supporting each expenditure.
4. Scrutinise and approve TA/DA claims of the participants as per norms laid down and put up for sanction by the principal/course director.
5. Audit the expenditure of other wings in the DIET to prevent any violations of norms of expenditure.
6. Prepare reappropriation proposals calls for quotations, draft comparative statement and attend tasks involving finance.

## PLANNING

Planning is proposing a set of actions or activities in a sequential order to achieve the required objectives or fulfill the needs. In other words planning is a process for indentifying the needs that exist i a perticular area for achieving specific goals, evolving strategies to adress them and proposing suitable activities as per the strategies.

There are various types plans. Based upon the duration we have short term plan, long term/perspective plan. Level and coverage also determine the plan as micro plan and macro plan.

## PERSPECTIVE PLANS AND ANNUAL PLANS

Each district will prepare a perspective Plan and an Annual Plan.

### Perspective plan:

The perspective Plan will be a Plan for universalisation within the time frame of a project . It will be based on the existing position with regard to attendance, retention, drop out and learning achievement. It will work out the total requirement for universalisation, spread over a number of years. A clear Plan for improving access, increasing retention and ensuring achievement will be a part of the perspective Plan. The Perspective Plan will also be a dynamic document rather than any blue print and would be subject to modifications based on the feedback on the programme implementation. It will also work out the requirement of school infrastructure and teaching learning materials based on these assessments. The perspective plan will follow the broad financial norms set out in an earlier section. The perspective Plans will also take note of the presence of the non-governmental sector and its contribution towards UEE. The perspective plan will not rule out modifications in the Annual Work Plans based on field experience. The projections of the perspective Plan are tentative and departures on possible interventions may be made as per need.

### Annual plan:

The Annual Plans have to be based on a broad indication of resource availability to a district in a particular year. The district would undertake a prioritization exercise in the light of the likely availability of resources. The Annual Plan will be a prioritized plan in the light of the likely availability of resources. The National/ State Mission will appraise these Annual Plans and changes in keeping with resource availability could be effected by the National/ State Mission. While the objective of the Perspective Plan is to assess and Plan for the unfinished UEE agenda in a particular district, the Annual plan is an exercise in prioritization. The perspective Plans of districts would be the basis for placing demand for additional financial resources for UEE in the years to come. The appraisal teams would ensure that planning is as per nationally/ State accepted norms.

Preparation of Perspective and Annual Plans require creation of capacities at all levels. Besides the teams of resource persons from the National/ State mission, efforts to develop State specific institutional linkage for planning support will also be explored. Consultation with research institutions for undertaking State specific educational agenda has already been initiated. The same would be finalized in consultation with the State governments. The quality of the planning exercise will depend on the efforts at capacity building and the supervision of the planning process. It must be reiterated that quality planning process will require institutional reforms that allow local communities to participate effectively in the affairs of the school. The involvement of the teaching community in the planning process would also be necessary to ensure that the school system emerges as the principal institution for community partnership. The District Institutes of Education and Training (DIETs) have a Planning and Management unit. These units have to become fully operational. The CRCs, BRCs and DIETs have a large role in the preparation of perspective and Annual Plans and their systematic capacity development has to be a priority in programme implementation.

## WHAT A DISTRICT PLAN MUST HAVE

xvii. Large scale participation of women and other disadvantaged groups in the planning process. xviii. A clear gender focus in all the activities under the plan. Every intervention must be gender sensitive. xix. Large scale evidence of school-based activities like Bal melas, Jathas, sports, Maa – beti sammelans, etc. xx. Evidence of · interface with elected representatives at all levels · process based constitution of committees at each level · institutional arrangements for decentralized decision making · consultation with teachers · community contribution for universal elementary education · school mapping and micro planning habitation wise/ village wise/ cluster wise/ urban slum wise/ ward wise · joint Bank accounts in each school/VEC/School Committees to receive community contribution and to spend government grants · focus on making education relevant to life. xxi. Survey of · available school facilities, including non-governmental educational institutions; · 0-6 age group children and facilities for their education and development; · 6-14 age children through preparation of Education Registers and identification of institution for schooling. xxii. Relocation of teacher units taking into account the presence of the non-governmental sector and its impact on school attendance. xxiii. training needs and survey of capacities for orientation and training with existing institutions; xxiv. needs, school-wise/habitation-wise of additional school facilities, teachers, etc.; xxv. school wise/EGS center wise incentives of meals, scholarships, uniforms, free textbooks and notebooks, etc.; xxvi. teaching-learning materials; xxvii. Information System; xxviii. available financial resources and priority of needs. xxix. Community ownership of the district plan. A plan for quality education including a plan for · early childhood care and education; · children with special needs. xxx. Incorporation of issues like local specific school timings, etc.; xxxi. Reflection of all investments in Plan and Non Plan being made in a particular district for elementary education. A few salient features of the Appraisal process will be as follows:

1. To be conducted jointly by central and state government representatives in the initial phase, along with experts to be selected by NIEPA/NCERT/SCERT/SIEMAT
2. States to undertake appraisal after sufficient institutional capacities are developed through networking with national level institutions
3. Assessment to ensure that mobilization has been the basis of planning and plan reflects participatory planning process
4. Level of community ownership to be the critical factor in appraisal of plans
5. Participation of NGOs, institutions, individuals, Panchayati Raj Institutions and urban local bodies
6. Assessment of community contribution in school activities
7. Assessment of institutional arrangements for decentralized decision making and capacity building in local resource institutions
8. Assessment of involvement of teachers in the planning exercise .

## The Plannig process

The procees of planning may go in this following way

1. A vision
2. Solid data base
3. Nature;In stead of top down approach plan would be better if it is bottom up and Participatory.It must be felt as their own by the stake holders.

4. Interaction with community and target groups.
5. Documentation of consultations.
6. Micro planning.
7. Identifying issues and interventions.
8. Target setting.
9. Strategies for target achievement and procedures of implementation.
10. Cost and Budgeting: It includes managing budget.

As every activity needs planning providing training needs planning more. But training may not follow the process above said but it will definitely have the components like vision, objectives of the training, expectations of the stakeholders, Targets, Issues and Strategies, Methodology and Budgeting.



### Activity

Study the following perspective plan prepared in the year 2003-04. Write your brief observations about the plan and its achievement as in 2008.

*Perspective Plan 2003-04*

## WHY KNOW ABOUT BUDGET MANAGEMENT?

Every training program requires resources usually referred as people, purse and package. Money as a resource is to be studied as source and spending. The procuring of funds and spending funds are to be related to the achieving of the objectives – Hence there is a tri-polar relationship which must be understood.

A detailed analysis of sources of funding, norms of spending and relating the objectives is the purpose of audit. The entire financial management needs documentation – this topic covers the aspects of financial management of the aspects referred above.

## BUDGET MANAGEMENT

### What is budget and currency of budget?

Budget is allocation of financial resources to meet the expenditure of a training program, which has been approved in the annual plan of the institute. Budget has a currency only in the financial year in which it is sanctioned. When the fund is not utilized within the financial year, it lapses or it cannot be in currency and so cannot be used without a fresh sanction in the next financial year. So currency means use of budget in a specific time period – or financial year.



## **A Wise Expenditure is the Right Expenditure**

### **Essential characteristics of budgeting**

Budget is a preliminary essential step, a guiding factor, to foresee the anticipated expenditure, for a program, so that no confusion is created at the end, resulting in lack of funds. Budgeting is mainly an exercise to know the available resources on the hand, and the requirement of the various programs on the other hand, so that decisions can be made about balancing the needs and resources and also prioritizing the various training/action research/extension programs. Budget is to be secured before starting a program, so that cost analysis can be done. Budgeting is an estimate. Budget is required for all in service, extension and action-research activities. the actual expenses may vary from the estimate. There should be consistency between the estimated budget and actual expenditure. In order to find out this, it is essential to work out the cost analysis from various angles.

### **How is budget provided?**

The budget can be provided in several forms:

1. Allocation of funds through an execution of order: the order has to be converted as cash by means of submitting a bill to the treasury. (AC or DC bill)
2. Transfer of budget from one institute to the other through DD/Cheque. This money has to be credited to the account of Head of the Institute and interested for the program and obtained in the form of cheque or cash.
3. Post performance payment or reimbursement basis : One has to incur the expenditure out of contingency amount and submit the account for claiming reimbursement.
4. Any other:

(a) Very rarely funds may be provided in cash for a program, which has to be spent within a specified period. (b) The allocated funds for a specific program, but unutilized and deviated for a needy program have to be got approved, after devising new norms.

### **Reappropriation of funds**

It is possible that funds are allocated to the DIET under various sub-heads of one Head of A/C. Out of them, there may be full utilization of funds in one-head while there is saving in some other. The principal may reappropriate funds from one sub-head to another sub-head under the same Head of A/C report action the higher authorities for ratification. On the other hand, if there is a shortage of funds under different Heads of A/C, then approval of higher officials is needed for reappropriation of funds among different Heads of A/C.

### **What are the norms for budgetary allocation?**

Budgetary allocations are usually made on the basis of some norms of expenditure. Norms are of 3 main types:

1. Fixed and Statutory

2. Dictated Norms
3. Flexible

#### *Fixed and statutory*

The norms are fixed such as Karnataka Financial Code, Karnataka Civil Service Rules, and Manual of Contingent expenditure.

#### *Dictated norms*

Sometimes the norms are dictated by the funding agencies {(UNICEF/NCERT/ Transferring agencies (DSERT/DPEP/SSA/ZP/Others))}, which have been normally formulated and approved by the appropriate authority and thus needs to be followed.

#### *Flexible*

Budget allocation is made giving total freedom for the training programme to incur expenditure. But under these circumstances, one has to make the expenditure on the basis of general norms of govt. expenditure, exercising option only in limited areas.

### **What are the procedures for budgetary allocation?**

The budgetary allocations made, are to be documented and so the following procedures are to be followed:

1. Preparation of the bill and entry in the relevant register
2. Encashment and corresponding entries in the bill register and cash book
3. Approval of budget break-up from the concerned authority based on norm specified in the sanction.
4. Incurring expenditure as per the norms fixed (purchasing of stationery, Xerox, Honorarium, Travel expenses etc.)
5. Maintaining the vouchers with proper certification and documentation.
6. Formal auditing of the accounts.
7. Remittance of balance, cash in appropriate accounts.
8. Preparation/submission of NDC bills within 1 month after drawl of the amount if encashed on AC bill. Otherwise immediate settlement (within 3 days after the completion of program)

### **How should the budget proposal be prepared?**

Budget is required in DIET not only for the in service training programs, but also for the extension activities and Action research activities, etc. budget proposal is to be prepared in all such cases. After deciding about the nature of program to be undertaken, the budget proposal for the specific training program as per the following format:



### **Norms of expenditure**

Only approved funds in the proposal

1. Can be utilized
2. The rates or scales of expenditure
3. Rates of expenditure as ordered by the Government shall be followed.

4. When ever rates are not prescribed approval should be obtained in the budget proposal itself.

### **Format of the Budget Proposal**

1. Name of the program
2. Number of participants in the program
3. Venue of the program
4. Duration:
5. Number of resource persons required:
6. Materials required:
7. Nature of program:

(Training, Orientation, Workshop, Seminar material production like SUPW, Low cost Teaching aids etc.)

**A Budget proposal should also contain the estimate of expenses involved. This is to be given in the format given below:**

1. T.A. for the total no.of Participants @ ... per person (Flexible no. X rate) =
2. T.A. for resource persons @ (Flexible no. X ..... =
3. D.A. for participants @ (Flexible ..... X ..... =
4. D.A. for resource persons @ (Flexible ..... X ..... =
5. Remuneration for resource persons=
6. Tea & working lunch for participants, resource persons & staff @ flexible No. .... X .....  
X Tea X ..... Lunch =
7. Stationery required @ per participant No. .... X ..... =
8. Cost of preparation of study materials for participants No. X ..... =
9. Special allotment required (if any) as in educational Technology Workshop Science workshop Field visits Team Teaching Etc.
10. Additional remuneration for workshops or programs where guidance, group work where number of Resource persons is large
11. Miscellaneous Expenses: contacting resource persons printing distribution of certificates additional cost of materials as the SUPW etc. postage, auto/bus fare etc.



## Activity

1. Use the above format and prepare the budget proposal for a training programme on preparing an annual plan for the school, involving 50 participants and five resource persons for a duration of two days. Teachers are to be invited from all blocks of the district.
2. If 25 teachers are trained out of the 600 teachers in the block, for a 3 day residential program, spending Rs. 10,000 for the entire programme. Participants are paid  $\frac{1}{4}$  D.A. find the unit cost.

## How will the funds flow for the programme?

Apart from training programmes budget for other activities also have to be prepared as per the norms of the funding sources and considering the details of the activities for eg : Action research has to take into accounts, visits copying and canvassing of tools documentation etc. whereas a publication has to take into account the following aspects.

### Budgeting for Publication

1. Title of the publications
  - a)Size of the font
  - b)Colour of the font
  - c)Position of the Title
  - d)Background/addition
2. Size of the book/shape of the book
  - a)A4/A6/Crown
  - b)Number of pages
3. Paper quality
4. Content of the book
  - a)Written material – long maps
  - b)Font size/different presentation
  - c)Title/Sub title-font size
  - d) Illustrations/photos/drawings if any
  - e) Graphs/data sheets
  - f) Colour of each item, letter, picture and graphs
5. Binding quantity Hand bound /staple/any other
6. No. of copies required



- a) Packing and supply
- b) Cost per page/per book<sup>7</sup>. priced or not

## **How are the expenses in the training program to be regulated?**

### **PLANNING**

#### **There is a need to plan for pre training activities.**

- Identification of training needs
- Selection of subject and topics for training
- Selection of resource persons
- Preparation of training material
- Selection and collection of reference books
- Printing and supply of training material
- Resource persons training
- Preparation time table for actual training.

#### **Post training activities.**

- Consolidation of all vouchers and arranging them.
- Repayment of cash advance.
- Preparation of D.C. /N.D.C. bills.
- Monitoring of training impact in classroom situation.

### **Printing of training module**

Printing of training module is an important step in training.

According to the needs of training module , one has to decide the mode of printing of books according to their needs. § If we need small quantity of books we have to go for quotation. § If the number is large call for the tender. § Before starting plan we should aware of type of funding available for training. (norms varies from state fund project fund)

Sl.No.	subject	State	Project( SSA)
1	Quotation	Rs. more than 500/-	Rs. More than 45000/-(one thousand dollars)
2	Open Tender	Rs. more than 1.00lakh	Rs. More than 8.80 lakh

If it is Single source we have to go for single tender.

All the expenditure incurred shall be supported by relevant vouchers and accounts shall be submitted within a fortnight by the Course Director to the Principal of DIET, so that the NDC bill is submitted by the Principal as per schedule. There is a need to maintain separate account, cashbook and double entry system for Central or for SSA scheme.

One receiving proposals from teachers, DIET may scrutinize the proposals with reference to the number, their focus, relevance, the target group etc and place it before the Governing Council for decision and sanction.

## DOCUMENTATION OF FINANCIAL EXPENDITURE

### What is Documentation of financial expenditure?

For any financial expenditure, it is essential to document it right from the state of writing proposal and combine documentation for all the expenditure incurred in the program. Once there is documentation regarding the financial expenditure, it is useful for any person to carry out the work.

### Types of Documentation

1. Budgeting
2. Attendance Register
3. Allotment Register
4. Acquaintance Register
5. Bill Register
6. Materials Register
7. Cash Book
8. Stock issue Register
9. Voucher file



### Activity

1. You are appointed as a course director for the conduct of an environmental awareness program. You must train 30 participants. You are provided with a fund of Rs. 25,000.

2. Which of the two alternatives you would like? HOW DO YOU PROCEED?

A) You are provided with a fund of Rs. 1 lakh and asked to conduct training programs for 150 persons in a residential mode for a duration of 10 days.

B) You are asked to propose training programmes for 3 batches of 50 persons/each in the area of content enrichment in developing skills in mathematics for higher primary level with a cost worked out in detail.

Justify your selection with reasons.

3. You are asked to take up internal audit incurred by E.T. Unit for conduct of a workshop on the proper use of RCCP (Radio cum Cassette Player) in schools. How do you proceed?

## WHAT IS AUDITING?

Auditing is a check-measure. It enables one to check whether funds are utilized for the work in accordance with the objectives specified. It also helps one: (1) to relate the expenditure with the norms (2) to find if there is any deviation from the norms. Thus auditing ensures proper spending and utilization of funds. Separate financial norms are usually not provided for the training programs. In the absence of separate financial norms, existing financial norms under KCSR, KFC and MCE are accepted for auditing.

Certain special expenditure is incurred in the training programs, for which there are not specific norms of expenditure. In such cases provision should be made in the budget proposed itself. Some of these like rates of expenses for working lunch, remuneration to Resource Persons, limits of expenses for stationery, etc are fixed by competent authorities through a circular or notification. This becomes the norm for expenditure for audit purposes.

Certain areas of work do not lend themselves to norms. For example, material production under SUPW, preparation of models under teaching. In such cases, the expenditure is related to the objectives of the course and sanction should be accorded on the budget proposal itself. This becomes a guide here for auditing, since such expenditure is according to budget sanction.

### Types of Auditing

1. Internal Auditing
2. external Auditing

**Internal auditing** is the auditing undertaken by the staff of DIET, preferably by persons, who are not involved in the conduct of the program. Internal audit is a measure to set right problems at the level of the DIET itself.

It is necessary that the person, who undertakes to internal audit is not biased or prejudiced. What is to be done in the internal audit is that the internal auditor should compare the expenditure incurred with the normal spent out in the proposal which clearly state the objectives of the program. This makes the internal auditing objectives in all respects.

**External auditing** is the audit undertaken by an outside agency. It is usually the accounts section of DSERT/CPI/AG( State and Central)/Chartered accountants(for SSA funds), who ever is entrusted with the job.

### Why is Auditing Necessary?

In a larger perspective, auditing implies costing for comparison with similar programs conducted by other organizations. It ensures (1) measures to regulate expenditure by revising the norms (2) review of the scales of expenditure and other financial aspects for effective implementation of training program.



## Activity

Audit the expenditure incurred in one of the training program undertaken in your DIET and report the expenditure incurred against the norm. Verify the entries in the various financial registers meant for documentation and find out the deficiencies in the column provided in the registers. Study the Audit objections in your institution and action taken report and follow up to those objections furnished by your institution.



## Summary

This section dealt with the following aspects of budgeting:

1. Budget regulates funding and expenditure as per procedures and norms of expenditure with in time frame.
2. Budget is a carefully prepared proposed where all expenditure anticipated for conduct of (1) training program (2) extension activities (3) action research (4) publication of material etc.,
3. Unutilized funds may be spent for other essential activities by a re appropriation of funds with the approval of competent authorities in this regard.
4. Financial expenditure needs documentation of various registers are to be maintained for this purposed maintenance of these registers is further regulated through KFC/MCE or instructions of functioning agencies.
5. Auditing is a measure for verifying the relevane of expenditure in accordance with the norms laid down to achieve the objective set in this regard.
6. Provisions of financial regulations can be understood by referring manuals like KFC or MCE, which prescribe, regulating control for incurring expenditure, by prescribing rules for procedure.



## Reflection

Do you think there is a relation between the financial expenditure and the quality of the program expenditure and the quality of the programme? Discuss it with your colleagues, if necessary. Write three inferences you make on this issue



## Activity

Given below are a set of terms used in this section. Check for yourself whether you can state the meaning of each of them. In case you are not able to state the meaning of any of them, read the concerned portion of the section and ensure that you know the meaning. 1) BUDGET 2) ALLOCATION 3) BUDGET PROPOSAL 4) STATUTORY NORM 5) FIXED NORM 6) FLEXIBLE NORM 7) BILL 8) A.C. Bill 9) D.C. Bill 10) APPROPRIATION 11) REAPPROPRIATION 12) CASH BOOK 13) VOUCHER 14) STOCK REGISTER 15) ISSUE REGISTER 16) STATIONERY 17) COURSE MATERIAL 18) HEAD OF ACCOUNT 19) AUDIT 20) DOCUMENTATION OF FINANCES 21) WORKING LUNCH 22) TRAVEL EXPENCE 23) ATTENDANCE REGISTER 24) DAILY ALLOCATION 25) REMUNERATION 26) PURCHASE RULES 27) SANCTION ORDERS 28) RATIFICATION 29) APPROVAL 30) HONARARIUM



## Reading

**Study the following proposal format of the R. I. E. to know the components of a programme proposal**

**Programme Proposal of RIE Mysore.pdf**

1. **Activity Sheet Planning-1**
2. **Activity Sheet Planning-2**
3. **Activity Sheet Planning 3**
4. **Activity Sheet Planning 4**
5. **REFLECTION SHEET PLANNING-1**

<b>Web Based Induction Programme for Elementary Teacher Educators</b>	
<b>For District Institutes of Education and Training (DIET), India</b>	
<b>DIET Roles and Functions</b>	Functions of DIETS   Competencies of DIET Functionaries   Academic Linkages   Administrative Linkages   NGO Linkages
<b>Trainer Skills</b>	Role Expectations   Communication Skills   Management Skills   Transactional Skills   Evaluation Skills
<b>Action Research</b>	General Orientation to Research   Action Research in Relation to Other Types of Research   The Procedure of Action Research   A Review of Efforts Done So Far   Report Writing & Documentation of Research   Appraisal of Research   Supporting Action Research at the School Level
<b>E-Media</b>	Getting started   Slideshow Presentations   Recording and Presenting Data   Using eMail   Finding resource on the Internet   Computers and Audio-visual resources   Creating Forms   Handling Hardware   Using Digital Projectors   Analyzing Data   Creating Educational Programs   ICT in Education
<b>Planning</b>	Introduction
<b>General Topics</b>	Rights of the Child   UEE and ELL   Gender Equity   Inclusive Education   Peace Education   Critical Pedagogy   Constructivism   Multi-Grade & Multi-Level Teaching   State and Central Schemes   National Policies   Right to Information, Civilian Charter   Dealing with Legal Matters   Alternative Schooling   NGO Initiatives in Education in Karnataka   Karnataka Education Act   Education for Sustainable Development